

## *Special Report*

# Old Standbys

### An Investigative Report on Accounting's AACSB Documents

The recent report, [No Group Does It Like Accounting](#), highlights many of the accountants' talent for what former EFIB economist Charles Sawyer describes as "puffery." In response to a criticism by the CoB's AACSB Peer Review Team – that the intellectual activity in the CoB's accounting department seemed to have fallen off a cliff in the years leading up to 2007, nine of the accountants put together a two-page table (which is also contained in the report linked above) containing what they claimed was information about 32 future journal submissions from members of the group. The report linked above, however, indicates that the two-page table provided by the accountants actually contained **only 22** unique planned journal article submissions, and that those 22 (future) articles entered the two-page AACSB table an average of **1.73 times each**.

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Since publication by USMNEWS.NET of the report linked above, it has been noted by reporters that one of the 22 planned article submissions has a *conference target*, not a *journal target*. This article is one by assistant professor of accounting, Mary Anderson, sister of USM CFO, Joe Morgan. Given that Anderson's entry violates the description by the accountants of the two-page table data, its removal results in **just 21** planned submissions (to journals). This elimination means that the 21 articles (remaining) entered the two-page AACSB table an average of **1.81 times each**.

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This installment in the *Special Report* series covers another facet of the two-page AACSB table in the report linked above. That facet was pointed out to reporters at USMNEWS.NET by a reader, who informed reporters that the average quality of the targeted journals was quite low, with most of the targets listed being either "C-level" or "Other" rated journals (using the CoB's approved journal ranking list from the 1990s). Our subsequent examination supports the reader's comment. Not only that, the examination revealed that the nine accountants seem to be planning a deluge of submissions to a relatively small set of journals.

Table 1 below lists the journals that are being targeted by the nine accountants. The table contains just 13.5 *unique* journals, which means that each of these journals can expect to receive **1.6 submissions** from a USM College of Business

accountant over the next few weeks/months, assuming, of course, that the nine CoB accountants follow through on their promises to the AACSB PRT members.<sup>1</sup>

**Table 1**  
**Journals Set Targeted by CoB Accountants**

<u>Journal Name</u>	<u>Times Targeted</u>
Academy of Accounting Studies Journal	1
CPA Journal	2.5
Issues in Accounting Education	2
Journal of Accounting & Finance Research	1
Journal of the American Taxation Association	1
Journal of Applied Business Research	1
Journal of Business & Economic Perspectives	5
Journal of Business & Economics Research	1
Journal of Education for Business	1
Journal of Legal Tax Research	1
The National Accounting Journal	1
Oil, Gas & Energy Quarterly	2
Practical Tax Strategies	0.5
Strategic Finance	1

As Table 1 indicates, the *Journal of Business & Economic Perspectives*, which is housed in the business school at the **University Tennessee at Martin**, can expect **five submissions** from the CoB's accounting department in the following weeks. It is likely that *JB&EP* staffers will raise an eyebrow at so many submissions from a single institution, and, among the usual hurdles faced, which in this case may be low, some of these submissions will likely be jeopardized by the presence of the others. If nothing else, the sudden surge in popularity of the *JB&EP* will likely give its editors reason to ponder an increase in the journal's submission fee.



Steven Jackson

Why does the sight of *JB&EP* ring a bell? Probably because it is at the heart, along with the *Journal of Accounting & Finance Research*, another journal included in Table 1 above, of a controversy involving current SAIS Director and associate professor of accounting, Steven Jackson. That controversy is described in detail in the [Games People Play](#) report here at USMNEWS.NET.

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<sup>1</sup> The ½ entries for two of the journals reflects Anderson's indecision about the future target of one of her working papers.